

June 5, 2024

William J. Rouhana, Jr.
Chief Executive Officer
Chicken Soup for the Soul Entertainment, Inc.
132 E. Putnam Avenue, Floor 2W
Cos Cob, Connecticut 06807

the Soul Entertainment, Inc.
Information Statement on Schedule 14C

Re: Chicken Soup for

Preliminary

Filed May 3, 2024
File No. 001-38125

Dear William J. Rouhana, Jr.:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Brian Ross